

**JFS HOLDINGS, INC.
368 MERLIN ROAD
PHOENIXVILLE, PA 19460**

August 26, 2005

Dr. Francis Abessinio
Abessinio Property Management
P.O. Box 25204
Wilmington, DE 19899

Re: Lease Assignment of Basin Unit 509

Dear Dr. Abessinio:

We appreciate your letter of August 25, 2005 agreeing to have Summer State, LLC as the tenant on the lease accompanied by a personal guarantee from Ms. Sestito.

However, we are still not in agreement with respect to your request to have JFS Holdings remain liable on the lease for an additional year. Our review of Section 5(a) of the Lease reveals no such right by the landlord when a request is made for an assignment. Rather, the Lease provides that such, "consent shall not be unreasonably withheld."

Irrespective, in an effort to provide you with even more security and to ensure that you feel comfortable moving forward with the new tenant, Summer state, LLC has agreed to pre-pay the rent through November 2005 in exchange for releasing JFS Holdings from any further obligations under the lease.

Therefore, we are hopeful that this offer will resolve this issue and that we can move forward to closing on September 1, 2005. As a result, please let us know if we are able to now move forward as soon as possible.

Sincerely,



Brendan J. Sherman

*Exhibit
E*

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TGS COMMERCE

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Sincerely,



Brendan J. Sherman

L.B. Mr. Sherman, I suggest
you RE-ADJUST your ATTITUDE,
the parameters are what they are.
NO Documents / NO ASSIGNMENT !!